

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT

OF

PUBLIC DEFENDER

STATE OF INDIANA

April 1, 2005 to March 31, 2007



FILED
06/27/2007

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AGENCY OFFICIALS

Office

Official

Term

Public Defender

Susan K. Carpenter

10-14-01 to 10-12-09



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE PUBLIC DEFENDER OF INDIANA

We have reviewed the receipts, disbursements, and assets of the Public Defender of Indiana for the period of April 1, 2005 to March 31, 2007. The Public Defender's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Office of Public Defender are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

April 16, 2007

PUBLIC DEFENDER OF INDIANA
EXIT CONFERENCE

The contents of this report were discussed on May 30, 2007, with Susan K. Carpenter, Public Defender. Our report disclosed no material items that warrant comment at this time.